Reply of Government.—Small huts of the value of Rs. 10 and below are usually exempted from Mohatarfa under Government Order No. 4196-4203—R. F. 32-96-97, dated 9th November 1896. The question as to whether a different basis of classification should be adopted and the rates revised, will be considered in connection with the revision of Mohatarfa Rules under contemplation.

SUBJECT No. 76.

Discontinuance of the levy of several Mohatarfa taxes from the same person.

Messrs. Suryanaranappa, Venkatasubbaiya and Suryanarayana Setti, Arkalgud Taluk.

Summary of discussion.—In Unions, if house tax is levied, cart and trade taxes are not imposed; whereas in villages all such taxes are levied from the same person. This may be cancelled.

Reply of Government.—Will be considered along with the revision of Mohatarfa taxes.

SUBJECT No. 77.

Mohatarfa tax to be assigned to Local Funds.

Mr. Linge Gowda, Mysore Taluk.

Summary of discussion.—It is prayed that the Mohatarfa tax recovered in villages be added on to Local Funds.

Reply of Government.—Noted.

SUBJECT No. 78.

Tax on vacant sites or hittals, etc.

Mr. Channakesava Setti, Hassan Taluk.

Mr. C. Nagappa, Nagar Taluk.

Messrs. Ramaswamiengar and G. Srinivasa Murti, Hassan Taluk.

Messrs. Narasimmaiya and Ramanna of Malvalli Taluk and Ranga Setti of Krishnarajpete Taluk.

Messrs. Rama Rao, Bhaskara Rao, Lakshmana Rao, and Sivaiya Gowda, Sorab Taluk.

Mr. Rattihalli Puttappa, Member of the District Board, Shimoga.

Summary of discussion.—Hittal tax may not be levied where the extent of the hittal is below 20 guntas.

The present limit prevents people from having sufficiently large compounds round their houses. It tends to make the houses insanitary, and they cannot conveniently store their food grain.

In the malnad much larger compounds than in the maidan are necessary. Besides this, under the present rules, even for small bits adjacent to the house, separate assessment is levied. The minimum hittal tax is 8 annas, and so if a man has a number of such hittals, even of a very small extent, he has to pay 8 annas for each. The extent of 10 guntas of vacant site now allowed to be held free is not sufficient in malnad tracts. The concession may, it is requested, be extended to 30 guntas. As the minimum rate of tax on vacant sites and hittals is now annas 8, it sometimes happens that the same amount of tax has to be paid by the owners of small bits of land as by those who own lands of one acre. It is therefore requested that the excess over the minimum area may be assessed at annas 4 when the whole is within 20 guntas and the rates reduced to 2, 4 and 8 annas according to the extent of hittals. When a person possesses more than one hittal, the aggregate extent of such hittals may be calculated and assessed.

The levy of a tax of eight annas on vacant sites measuring less than ten guntas is causing much hardship to the poor raiyats. It is therefore prayed that the tax may be reduced in the case of sites measuring less than the above limit.

Vacant building sites and hittals within the precincts of the village sites are taxed. The levy of this tax is a hardship to the raiyats and khatedars. It is therefore requested that the tax may be remitted.

Reply of Government.—As the new scheme has been directed to be tried for another two years, a fresh representation may be made after the expiry of that term. The request that the minimum to be paid, which is now fixed at annas 8, should be reduced, and the rules revised so as to exempt 10 guntas in the aggregate, is noted for favorable consideration.

SUBJECT No. 79.

Abolition of tax on kanas.

Mr. Srinivasa Sitaram Kulkarni Haribar Sub-Taluk, and Mr. C. Nagappa, Nagar Taluk.

Summary of discussion.—The levy of assessment on kanas which are used by the raiyats for harvesting crop and storing fodder, fuel, hay, etc., operates as a hardship on the poor raiyats and it is therefore prayed that this tax may be completely abolished. It is absolutely necessary for them to have these separate kanas, as they have no other places for storing their agricultural produce.

Reply of Government.—The question of abolishing the tax is under correspondence and the matter will be disposed of soon.

SUBJECT No. 80.

Exemption of hullu hittals from assessment.

Messrs. Guru Rao, Pleader, Nanjangud Taluk, and B. Sitaramaiya, Chikmagalur Taluk.

Summary of discussion.—The rules framed under the Village Sanitation Regulation require that in villages grass and manure should not be stored near dwelling houses. The raiyats are therefore obliged to have separate places for the purpose of storing them. But these places are taxed separately as vacant building sites. It is therefore prayed that the levy of this tax in case of hullu hittals and manure pits be not enforced.

Reply of Government.—The tax is nominal and was imposed to avoid disputes as to ownership of the sites. It cannot be removed.

SUBJECT No. 81.

Recovery of a proportionate assessment on portion of survey numbers used for building purposes.

Mr. Padmanna, Nanjangud Taluk.

Summary of discussion.—The rule now in force, that the assessment of 30 years should be recovered beforehand on the whole survey number when only a portion of that number is set apart for building purposes, is a hard one. It is therefore prayed that when only a portion of a survey number is thus set apart, a proportionate assessment may be recovered. This rule operates prejudicially, not only where the owner of the survey number himself wishes to build on it, but also where the villagers combine and desire to have additional area for building purposes.

Reply of Government.—In the Rule (58) it is stated that the assessment should be levied on the land actually appropriated to any purpose unconnected with agriculture; and if in any case this is construed to mean the entire